

Idaho Legislative Audits
P.O. Box 83720
Boise, ID 83720-0054
208-334-2475



Office of the State Appellate Public Defender

Management Report on Internal Control

Issued: February 9, 2006
Fiscal Year: 2003, 2004 and 2005



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

STATE APPELLATE PUBLIC DEFENDERS OFFICE

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the State Public Defenders Office's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Office's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Office's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There were no findings and recommendations in this report, nor in the prior report.

AGENCY RESPONSE. The State Appellate Public Defender has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Office is funded by an appropriation from the State General Fund. The appropriation is used to relieve Idaho counties' costs of legal representation for indigent defendants upon appeal of their criminal convictions. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

STATE APPELLATE PUBLIC DEFENDERS OFFICE – FINANCIAL STATEMENT

	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>
General Fund Appropriation	\$1,261,900.00	\$1,228,800.00	\$1,271,600.00
Supplemental Appropriation	0.00	0.00	233,000.00
Prior Year Encumbrances	36,701.97	60,246.18	6,501.42
Total Appropriation	<u>\$1,298,601.97</u>	<u>\$1,289,046.18</u>	<u>\$1,511,101.42</u>
Less Disbursements:			
Personnel Costs	\$861,878.65	\$939,438.59	\$986,942.71
Operating Expenses	231,952.60	300,228.28	285,466.76
Capital Outlay	57,700.33	10,211.81	0.00
Total Disbursements	<u>\$1,151,531.58</u>	<u>\$1,249,878.68</u>	<u>\$1,272,409.47</u>
Less Outstanding Encumbrances	<u>\$60,246.18</u>	<u>\$6,501.42</u>	<u>\$9,122.94</u>
Appropriation Reverting	<u><u>\$86,824.21</u></u>	<u><u>\$32,666.08</u></u>	<u><u>\$229,569.01</u></u> *

*The legislature re-appropriated the 2005 ending balance to FY 06 for non-recurring expenditures.

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the State Appellate Public Defenders Office and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the State Appellate Public Defender, Molly J. Huskey, and her staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits

Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC44305

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
--